

1 THE HONORABLE BARBARA J. ROTHSTEIN  
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10 UNITED STATES DISTRICT COURT  
11 WESTERN DISTRICT OF WASHINGTON  
12 AT SEATTLE  
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15 AMTAX HOLDINGS 260, LLC, an Ohio  
16 limited liability company, AMTAX  
17 HOLDINGS 114, LLC, an Ohio limited  
18 liability company, and ALDEN TORCH  
19 FINANCIAL LLC, a Delaware limited liability  
20 company,

21 Plaintiffs,  
22  
23 v.  
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25 WASHINGTON STATE HOUSING  
26 FINANCE COMMISSION, a public body  
27 Corporate and politic of the State of  
Washington, BILL RUMPF, an individual,  
LISA J. BROWN, an individual, DIANE  
KLONTZ, an individual, DUANE  
DAVIDSON, an individual, JASON  
Richter, an individual, RICH NAFZIGER,  
an individual, ALBERT TRIPP, an individual,  
RANDY ROBINSON, an individual, ALISHIA  
TOPPER, an individual, LOWEL KRUEGER,  
an individual, KEN A. LARSEN, an individual,  
and WENDY L. LAWRENCE, an individual,

28 Defendants.  
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31 No. 2:20-cv-01698-BJR  
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34 DECLARATION OF TAKI FLEVARIS  
35 IN SUPPORT OF MOTION FOR  
36 EXTENSION OF TIME  
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1 I, Taki Flevaris, declare as follows:

2 1. I am a partner at Pacifica Law Group LLP and represent the Washington State  
3 Housing Finance Commission (the “Commission”) in this matter. I am over 18 and make this  
4 declaration based on personal knowledge.

5 2. On December 14 and 18, 2020, I conferred with counsel for Plaintiffs Alden Torch  
6 Financial LLC, Amtax Holdings 260, LLC, and Amtax Holdings 114, LLC (together, “Alden  
7 Torch”) about a two-month extension of the deadline to answer the Complaint due to the  
8 Commission’s pending revisions to the investor partner transfer policy that Alden Torch  
9 challenges in this lawsuit. I explained that the extension would allow sufficient time either for  
10 Alden Torch to consider amending or withdrawing the Complaint in light of the policy changes or  
11 for the Commission to move to dismiss the Complaint as planned, and would at least help avoid  
12 duplicative motions practice over the validity of Alden Torch’s claims. Alden Torch’s counsel  
13 indicated that his client would oppose the extension motion, but did not identify any prejudice that  
14 the extension would cause. Instead, he explained that Alden Torch opposes the motion because it  
15 believes it is owed a response to the Complaint now. He also speculated that the forthcoming  
16 policy revisions would not resolve Alden Torch’s claims in this lawsuit. This exchange with Alden  
17 Torch’s counsel is also reflected in written correspondence, which is attached as Exhibit E to this  
18 declaration.

19 3. Attached as **Exhibit A** is a true and correct copy of the Commission’s September  
20 2019 report titled “Nonprofit Transfer Disputes in the Low Income Housing Tax Credit Program:  
21 An Emerging Threat to Affordable Housing.” This report is available on the Commission’s website  
22 at <http://www.wshfc.org/admin/Reporton15YearTransferDisputes.pdf>.

4. Attached as **Exhibit B** is a true and correct copy of Chapter 9 of the Commission's Tax Credit Compliance Procedures Manual, as revised and published in December 2019. The Tax Credit Compliance Procedures Manual was revised again in December 2020 (see Exhibit F, below). The version from December 2019 attached as Exhibit B is no longer published on the Commission's website.

5. Attached as **Exhibit C** is a true and correct copy of the minutes from the Commission's October 22, 2020 public meeting.

6. Attached as **Exhibit D** is a true and correct copy of the Commission's *Bond/Tax Credit Proposed Policy Changes*, dated October 20, 2020 and considered at the Commission's October 22, 2020 public meeting.

7. Attached as **Exhibit E** is a true and correct copy of an email exchange between Alden Torch's counsel and me in December 2020.

8. Attached as **Exhibit F** is a true and correct copy of the current version of Chapter 1 and Chapter 9 of the Commission's Tax Credit Compliance Procedures Manual, which was updated in December 2020. This current version of the Tax Credit Compliance Procedures Manual is available on the Commission's website at: <http://wshfc.org/managers/ManualTaxCreditIndex.htm>.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 4th day of January, 2021.

s/ Taki V. Flevaris

## **CERTIFICATE OF SERVICE**

I hereby certify that on this 4th day of January, 2021, I electronically filed the foregoing document with the Court ECF system, which will send notification of such filing to all counsel of record.

Dated this 4th day of January, 2021.

s/ Thien Tran  
Thien Tran, Paralegal/Legal Assistant